

ABSTRACT

Title: According to the Law No. 28/2009 about Pajak Bumi dan Bangunan Perdesaan dan Perkotaan (PBB-P2) is one of the taxes administered by the Regional Government. District/city governments in the Daerah Istimewa Yogyakarta prepared for the transfer of land and building tax and formally accepted the PBB-P2 delegated management of the Central Government per January 2014. The aims to know the effectiveness of this study to determine the PBB-P2 acceptance after enactment of the Law No. 28/2009 and it's contributions. The object of this study is the Dinas Pendapatan Pengelolaan Keuangan dan Aset Daerah (DPPKAD) of District/city governments in the Daerah Istimewa Yogyakarta. This research uses quantitative descriptive method to analyze the data. The data used in this study is secondary data from documentation, library research, and interviews with relevant parties. The results showed that the there is no difference in the effectiveness of the tax revenue of the land and building (PBB) before and after becoming tax areas in the District/city Daerah Istimewa Yogyakarta whereas the contributions indicate the existence of a tax difference of Land and building (PBB) before and after becoming tax areas in the District/city Daerah Istimewa Yogyakarta.

Keywords: *effectiveness, contributions, Land and building tax*